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CHARLES ELMORE C

No. 5

IN THE

Supreme Court of The United States

OCTOBER TERM, 1930

INDIAN MOTOCYCLE COMPANY

v.

THE UNITED STATES OF AMERICA

PLAINTIFF'S MEMORANDUM BRIEF

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The fact that Congress not only contemplated that the tax imposed upon sales would be passed on to the consumer, but actually intended such tax to be passed on to the consumer, is shown by Section 1312 of the Revenue Act of 1918, which reads as follows:

> "That (a) if any person has prior to May 9, 1917, made a bona fide contract with a dealer for the sale or lease, after the tax takes effect, of any article in respect to which a tax is imposed under Title VI, VII, or IX, or under subdivision 13 of Schedule A of Title XI, or under this subdivision, and (b) if such contract does not permit the adding of the whole of such tax to the amount to be paid under such contract, then the vendee or lessee shall, in lieu of the vendor or lessor, pay so much of such tax as is not so permitted to be added to the

contract price. If a contract of the character above described was made with any person other than a dealer, the tax collected under this Act shall be the tax in force on May 9, 1917."

Respectfully submitted,

MONTE APPEL,
Attorney for Plaintiff.

Of Counsel,
FREDERICK SCHWERTNER.